

you. If you want to voluntarily go back home, here's your ticket. Go back home and stay there. But don't come back here again because you'll be facing a 20-year penalty in a Federal penitentiary for having once been deported for coming into the United States illegally. But it happens every day because we're not enforcing the law effectively enough, Madam Speaker.

But of those that we would gather in to that kind of a roundup, those that are here illegally, working illegally, that are guilty of document fraud, also bring the case against them, and in the process of the case, you gather information, you get depositions, you get court testimony that tells you how an employer is complicit in hiring illegals.

And then, Madam Speaker, we need to pass the new IDEA Act. The new IDEA Act. This is actually the best part of the entire hour because it brings to bear a logical approach to a problem that has been befuddling Congress for a long time. Congress is only befuddled because we have conflicting interests—political power over here; more illegals that one day will be voters, but will be counted in the 2010 census anyway; and over on this side and on this side, those that have a vested interest in cheap labor that think they can lay the costs or the maintenance off that cheap labor off onto the taxpayers in the form of welfare that goes to those people that are here illegally. All of that goes on, Madam Speaker. But the real solution, the most important component, the real solution is the new IDEA Act.

The new IDEA does this. It reestablishes, it clarifies that wages and benefits paid to illegals are not deductible for Federal income tax purposes. It denies that write-off as a business expense. It allows the IRS to come in and take the Social Security numbers that are there on the form that you file with your income tax, run those Social Security numbers through the E-Verify program. If they don't come back than that's the person who can lawfully work in the United States, then the IRS can deny the write-off of that business expense.

And so let's just say you're an employer and you're paying an illegal \$10 an hour. And if they work 2,000 hours a year—and these are numbers I can do the math in my head, maybe, as we go.

So you have paid them \$20,000 to do their work, written it off, and your payroll calculation—Social Security, Medicare, Medicaid, 0765 times 2, 15.3 percent added on that, so that's \$306 on \$1,000 would be—I should actually back this number up.

In any case, you pay Social Security and Medicare and Medicaid. There may or not be withholding for State and Federal income tax. But that write-off that you would have for the business expense would be the \$10 an hour, plus the 15.3 percent of that \$10 an hour. So that's \$1.53 an hour that goes on for Social Security, Medicare, and Medicaid.

You can write that all off as a business expense.

But when the IRS comes in, runs the numbers through the data base and the E-Verify kicks them out and says, "Can't accept that," then they can look at your income tax report and say you can't write off this \$10 an hour plus another \$1.53 for Social Security.

So your \$11.53 an hour goes from the expense side of your ledger, where it's a tax deduction, presumably over to the profit side of your ledger, where it is taxable income.

So, in simple terms, a \$10 an hour employee denied as an expense by an IRS audit because they are illegal becomes a \$16 an hour employee when the IRS attaches to that the interest and the penalty, and by the time you pay about a 34 percent corporate income tax on that fund.

So an employer would make a rational decision. They would look at: do I want to pay \$10 an hour with an illegal employee that I'm confident is illegal, or I at least strongly suspect is, on the chance the IRS will come in and it's going to be a \$16 an hour back charge for him and the rest of the illegals that are working for me, or do I want to transition my employees over to a legal workforce?

Most employers would decide they would like to pay somebody \$12 or \$13 or \$14 an hour who is legal than they would someone \$10 an hour who is illegal.

That's how new IDEA works. It uses the IRS to come in and enforce the illegal immigration laws that we have in the United States, and it requires the IRS to set up a cooperative exchange of information with the data that they gather in their audits with the Social Security Administration, who has a whole list of no-work Social Security numbers, no-match Social Security numbers, and require those two entities, IRS and Social Security, to cooperate with the Department of Homeland Security, who also has a data base of those who come into the United States illegally, those who have stolen IDs and documents, et cetera.

So we would have not only—you always hear the right hand doesn't know what the left hand is doing, but when we put new IDEA in place, it will be the right hand of the IRS making sure that the left hand of the Social Security Administration knows what the middle hand of the Department of Homeland Security is doing. That's a three-way; that's a three-fer.

And that brings together three huge American agencies that would be working in cooperation to give a financial incentive through denying tax deductibility, interest penalty, the risk of the penalties that come from the Department of Homeland Security once they have been notified of the IRS's information.

So the risk gets greater and greater and greater. And employers would purge themselves. They would clean up their workplace roles. We would do this

almost administratively, and we could do this with positive cash flow.

Furthermore, Madam Speaker, if we do this, as we see people volunteer to self-deport because we've enforced our laws, we will have taken at least the 7 million working illegals and moved them on out and made room for 7 million who are legal to work in the United States.

There are over 11 million looking for jobs today. I think the number of working illegals is greater than 7 million. I think it's greater than 11 million. But a Nation that has 11.5 million people that are looking for work, a Nation that has 69 million Americans that are simply not in the workforce altogether, that are of working age, we can find a way to solve this problem.

We have to have the determination, we have to have the leadership, we have to have the clarity, and we have to have the political will. And the only way for the political will to come to this Congress is if the American people contact their Members of Congress; they turn up the heat. If they say, "Pass the new IDEA Act, turn the IRS loose." They love enforcing their job. Let them help with the immigration part of this because they're in the process of collecting the tax liabilities that are due the United States government anyway, and just cooperate with the Social Security Administration, just cooperate with the Department of Homeland Security. You will solve a lot of this internally without having to do very many of the worksite raids.

And, while that's going on, we can turn the pivot back the other way at the border. Let's intercept the illegal drugs and people coming into the United States. Let's not have our number one focus be trying to intercept things that are being smuggled into Mexico that are legally in the United States—guns and cash. Let's intercept illegal drugs and illegal people.

If we do all of this, Madam Speaker, we can solve this drug problem in the United States. We can solve the illegal immigration problem in the United States. It is a comprehensive solution. I advocate for it.

I call upon this Congress to take action on it, or at least have a legitimate debate. If there's a flaw in my logic, I'm standing here waiting for that criticism. I don't hear it.

So I will yield back the balance of my time.

#### LEAVE OF ABSENCE

By unanimous consent, leave of absence was granted to:

Mrs. CAPPS (at the request of Mr. HOYER) for today on account of fires burning in district.

Mr. HOLT (at the request of Mr. HOYER) for today.

Mr. HELLER (at the request of Mr. BOEHNER) for today on account of family obligations.

## SPECIAL ORDERS GRANTED

By unanimous consent, permission to address the House, following the legislative program and any special orders heretofore entered, was granted to:

(The following Members (at the request of Ms. WASSERMAN SCHULTZ) to revise and extend their remarks and include extraneous material:)

Ms. WASSERMAN SCHULTZ, for 5 minutes, today.

Ms. WOOLSEY, for 5 minutes, today.

Mr. BAIRD, for 5 minutes, today.

Mr. DEFAZIO, for 5 minutes, today.

Ms. MOORE of Wisconsin, for 5 minutes, today.

Ms. KAPTUR, for 5 minutes, today.

Ms. PINGREE of Maine, for 5 minutes, today.

Mr. SCHIFF, for 5 minutes, today.

Ms. JACKSON-LEE of Texas, for 5 minutes, today.

(The following Members (at the request of Mr. KIRK) to revise and extend their remarks and include extraneous material:)

Mr. POE of Texas, for 5 minutes, May 14.

Mr. JONES, for 5 minutes, May 14.

Mr. NEUGEBAUER, for 5 minutes, today.

Mr. ADERHOLT, for 5 minutes, today.

Mr. BURTON of Indiana, for 5 minutes, May 12, 13 and 14.

Mr. KIRK, for 5 minutes, today.

Mr. MORAN of Kansas, for 5 minutes, May 12, 13 and 14.

(The following Member (at his request) to revise and extend his remarks and include extraneous material:)

Mr. SHIMKUS, for 5 minutes, today.

## ADJOURNMENT

Mr. KING of Iowa. Madam Speaker, I move that the House do now adjourn.

The motion was agreed to; accordingly (at 7 o'clock and 42 minutes p.m.), under its previous order, the House adjourned until, Monday, May 11, 2009, at 2 p.m.

EXECUTIVE COMMUNICATIONS,  
ETC.

Under clause 2 of Rule XXIV, executive communications were taken from the Speaker's table and referred as follows:

1658. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's final rule — Penoxsulam; Pesticide Tolerances [EPA-HQ-OPP-2008-0526; FRL-8411-9] received April 24, 2009, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Agriculture.

1659. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's final rule — Lead; Minor Amendments to the Renovation, Repair, and Painting Program [EPA-HQ-OPPT-2005-0049; FRL-8405-3] (RIN: 2070-AJ48) received April 24, 2009, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

1660. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agen-

cy's final rule — Approval and Promulgation of Air Quality Implementation Plans; Minnesota; [EPA-R05-OAR-2008-0239; FRL-8896-3] April 24, 2009, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

1661. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's final rule — Approval and Promulgation of Air Quality Implementation Plans; Minnesota; Finding of Attainment for 1-Hour Ozone for the Milwaukee-Racine, WI Area [EPA-R05-OAR-2008-0683; FRL-8895-8] received April 24, 2009, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

1662. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Department's final rule — Approval and Promulgation of Air Quality Implementation Plans; Wisconsin; Finding of Attainment for 1-Hour Ozone for the Milwaukee-Racine, WI Area [EPA-R05-OAR-2008-0683; FRL-8895-8] received April 24, 2009, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

1663. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's final rule — Approval and Promulgation of Implementation Plans, Texas; Revisions to Particulate Matter Regulations [EPA-R06-OAR-2005-TX-0028; FRL-8897-3] received April 24, 2009, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

1664. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's final rule — Montana: Final Authorization of State Hazardous Waste Management Program Revision [EPA-R08-RCRA-2009-0212; FRL-8895-7] received April 24, 2009, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

1665. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's final rule — New Source Performance Standards Review for Nonmetallic Mineral Processing Plants; and Amendment to Subpart UUU Applicability [EPA-HQ-OAR-2007-1018; FRL-8896-7] (RIN: 2060-AO41) received April 24, 2009, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

1666. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's final rule — Ocean Dumping; Designation of Ocean Dredged Material Disposal Sites Offshore of the Umpqua River, Oregon [EPA-R10-OW-2008-0826; FRL-8893-1] received April 24, 2009, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

1667. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's final rule — Revisions to the California State Implementation Plan, South Coast Air Quality Management District [EPA-R09-OAR-2008-0502; FRL-8783-5] April 24, 2009, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

1668. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's final rule — Toxics Release Inventory Form A Eligibility Revisions Implementing the 2009 Omnibus Appropriations Act [TRI-2009-0216; FRL-8897-4] (RIN: 2025-AA25) received April 24, 2009, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

1669. A letter from the Chief of Staff, Media Bureau, Federal Communications Commission, transmitting the Commission's final rule — In the Matter of Amendment of Sec-

tion 73.622(i), Final DTV Table of Allotments, Television Broadcast Stations. (Augusta, Georgia) [MB Docket No.: 08-103 RM-11441] received April 21, 2009, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

1670. A letter from the Secretary, Department of the Treasury, transmitting a six-month periodic report on the national emergency with respect to Sudan that was declared in Executive Order 13067 of November 3, 1997, pursuant to 50 U.S.C. 1641(c); to the Committee on Foreign Affairs.

1671. A letter from the Secretary, Department of the Treasury, transmitting a six-month periodic report on the national emergency with respect to Syria that was declared in Executive Order 13338 of May 11, 2004, pursuant to 50 U.S.C. 1641(c); to the Committee on Foreign Affairs.

1672. A letter from the Program Manager, Department of Health and Human Services, transmitting the Department's final rule — State Parent Locator Service; Safeguarding Child Support Information (RIN: 0970-AC01) received March 23, 2009, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1673. A letter from the Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting the Service's final rule — 26 CFR 601.105: Examination of returns and claims for refund, credit, or abatement; determination of correct tax liability. (Also: Part I, 280F; 1.280F-7.) [Rev. Proc. 2009-24] received April 15, 2009, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1674. A letter from the Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting the Service's final rule — TAX EFFECTS OF THE ACQUISITION OF INSTRUMENTS BY THE TREASURY DEPARTMENT UNDER CERTAIN PROGRAMS PURSUANT TO THE EMERGENCY ECONOMIC STABILIZATION ACT OF 2008 [Notice 2009-38] received April 15, 2009, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1675. A letter from the Chief, Publications and Regulations, Internal Revenue Service, transmitting the Service's final rule — 26 CFR 601.105: Examination of returns and claims for refund, credit or abatement; determination of correct tax liability. (Also Part I, 860D, 860F, 860G, 1001; 1.860G-2, 1.1001-3, 301.7701-2, 301.7701-3, 301.7701-4.) (Rev. Proc. 2009-23) received April 15, 2009, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1676. A letter from the Chief, Publications and Regulations, Internal Revenue Service, transmitting the Service's final rule — 26 CFR 601.105: Examination of returns and claims for refund, credit, or abatement; determination of correct tax liability. (Also: Part I, 911, 1.911-1.) (Rev. Proc. 2009-22) received April 3, 2009, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1677. A letter from the Chief, Publications and Regulations, Internal Revenue Service, transmitting the Service's final rule — Non-conventional Source Fuel Credit, Section 45K Inflation Adjustment Factor, and Section 45K Reference Price [Notice 2009-32] received April 3, 2009, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1678. A letter from the Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting the Service's final rule — Section 48 A&B Audit Techniques Guide Advanced Coal and Gasification Project Credits General Statement and Description of IMD Document [LMSB-4-0209-005] received March 30, 2009, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.